

August 21, 2001  
Le Mars, Iowa

The Plymouth County Board of Supervisors met to canvass the Special Local Option Sales Tax election of August 14, 2001 with all members present.

Motion by Spies, seconded by Vander Hamm, to adopt the Ordinance as presented and waive the final 2 readings.

**ORDINANCE FOR LOCAL OPTION TAX**  
ORDINANCE NO. 082101

An ordinance establishing a local option sales and services tax applicable to transactions within the incorporated areas of Akron, Brunsville, Craig, Le Mars, Remsen and the unincorporated area of Plymouth County.

Be It Enacted by the Board of Supervisors of Plymouth County, Iowa:

Section 1. Local Option Sales and Services Tax. There is imposed a local option sales and services tax applicable to transactions within the incorporated areas of Akron, Brunsville, Craig, Le Mars, Remsen, and the unincorporated area of Plymouth County.

The rate of the tax shall be one percent upon the gross receipts taxed under chapter 422, division IV, of the Iowa Code in the following cities: Akron, Brunsville, Craig, Le Mars, Remsen, and the unincorporated area.

The local option sales and services tax is imposed on transactions occurring on or after January 1, 2002 and expiring December 31, 2016 within the incorporated areas of Akron, Brunsville, Craig, Le Mars, Remsen and the unincorporated area. The tax shall be collected by all persons required to collect state gross receipts taxes. However, the tax shall not be imposed on the gross receipts from the sale of motor fuel or special fuel as defined in chapter 324 of the Iowa Code, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under chapter 422A of the Iowa Code during the period the hotel and motel tax is imposed, on the gross receipts from the sales of natural gas or electric energy in a city or county where the gross receipts are subject to a franchise fee or user fee during the period the franchise or user fee is imposed, on the gross receipts from the sale of a lottery ticket or share in a lottery game conducted pursuant to chapter 99E of the Iowa Code, on the sale of self-propelled building equipment, pile drivers, motorized scaffolding, or attachments customarily drawn or attached to them, including auxiliary attachments which improve their performance, safety, operation, or efficiency and including replacement parts which are used directly and primarily by contractors, subcontractors and builders for new construction, reconstruction, alterations, expansion or remodeling of real property or structures under Iowa Code sections 422B.8, 422E.3, subsections 2 and 3, and on the sale or rental of tangible personal property described in section 422.45, subsection 26 and 27 of the Iowa Code.

All applicable provisions of the appropriate sections of chapter 422, division IV, of the Iowa Code are adopted by reference.

Section 2. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Ayes---Spies, Sitzmann, Kestner, Vander Hamm, and Philips.

Motion carried.

Motion by Vander Hamm, seconded by Sitzmann, to approve the canvass as follows:

Upon the public measure **“Shall the City of Akron impose a local sales and services tax at the rate of one percent (1%) effective on January 1, 2002 and expiring on December 31, 2016?”**

There were three hundred thirty-four (334) votes cast as follows:

**FOR** the question there were three hundred (300) votes cast.

**AGAINST** the question there were thirty-four (34) votes cast.

We therefore declare the public measure “see above” to be adopted.

Upon the public measure **“Shall the City of Brunsville impose a local sales and services tax at the rate of one percent (1%) to be effective January 1, 2002 and expiring December 31, 2016?”**

There were thirty-four (34) votes cast as follows:

**FOR** the question there were thirty-one (31) votes cast.

**AGAINST** the question there were three (3) votes cast.

We therefore declare the public measure “see above” to be adopted.

Upon the public measure **“Shall the City of Craig impose a local sales and services tax at the rate of one percent (1%) to be effective on January 1, 2002 and expiring December 31, 2016?”**

There were seventeen (17) votes cast as follows:

**FOR** the question there were thirteen (13) votes cast.

**AGAINST** the question there were four (4) votes cast.

We therefore declare the public measure “see above” to be adopted.

Upon the public measure **“Shall the City of Le Mars impose a local sales and services tax at the rate of one percent (1%) to be effective on January 1, 2002 and expiring December 31, 2016?”**

There were one thousand four hundred sixty-three (1463) votes cast as follows:

**FOR** the question there were one thousand one hundred six (1106) votes cast.

**AGAINST** the question there were three hundred fifty-seven (357) votes cast.

We therefore declare the public measure “see above” to be adopted.

Upon the public measure **“Shall the City of Le Mars be authorized to impose a hotel and motel tax in the City of Le Mars, Plymouth County, Iowa, at the rate of five percent (5%) to be effective on January 1, 2002 and expire December 31, 2016?”**

There were one thousand four hundred forty-five (1445) votes cast as follows:

**FOR** the question there were one thousand one hundred ten (1110) votes cast.

**AGAINST** the question there were three hundred thirty-five (335) votes cast.

We therefore declare the public measure “see above” to be adopted.

Upon the public measure **“Shall the City of Remsen impose a local sales and services tax at the rate of one percent (1%) to be effective January 1, 2002 and expiring December 31, 2016?”**

There were two hundred fifty-four (254) votes cast as follows:

**FOR** the question there were one hundred ninety-one (191) votes cast.

**AGAINST** the question there were sixty-three (63) votes cast.

We therefore declare the public measure “see above” to be adopted.

Upon the public measure **“Shall the Unincorporated Areas of Plymouth County impose a sales and services tax at the rate of one percent (1%) to be effective on January 1, 2002 and expiring December 31, 2016?”**

There were seven hundred twenty-eight (728) votes cast as follows:

**FOR** the question there were five hundred fifty-four (554) votes cast.

**AGAINST** the question there were one hundred seventy-four (174) votes cast.

We therefore declare the public measure “see above” to be adopted.

Motion carried.